

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Services - Registration and Stamps - Allegations of corruption against Sri P.S.Venkoba, former Sub-Registrar, Kosigi, Kurnool District Departmental proceedings initiated - Placed before the Tribunal for Disciplinary Proceedings - Enquiry conducted and Report submitted - case remitted back to Tribunal for Disciplinary Proceedings - Charged Officer submitted representation - Exonerated from charges - Further action dropped - Orders - issued.

REVENUE (VIGILANCE-II) DEPARTMENT

G.O.Rt.No.970

Dated:05-11-2014.
Read the following:

1. From the DG, ACB, Lr.No.48/RE-KUR/97, dt.25.6.1998.
2. G.O.Rt.No.205, Revenue (Reg.I) Dept., dt.5.2.1999.
3. Report of the TDP in DEC NO.16 of 1999, dt.31.12.2002.
4. Govt. Memo No.5755/Vig.I(2)/97, Revenue (Vig.I) Dept., dt.5.9.2003.
5. Representation of Sri P.S.Venkoba, SR(Retd), dt.20.9.2013.
6. From the C&IG, R&S, AP, Hyderabad, Lr.No.MV1/2045/2005, dt.28.2.2014.

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ORDER:

It was brought to the notice of the Government that Sri P.S.Venkoba, while he was working as Sub Registrar, Kosigi, registered an instrument of sale on 8.10.1996 which was executed by M/s I.T.C Agro Tech Limited, Secunderabad in favour of M/s ITC Limited., Calcutta on 27.6.1996 as document No.829/96 and collected only Rs.1,43,00,000/- towards Stamp duty and Rs.6,52,001/- towards registration Fee on the value of property consisting of only lands and buildings assessed by him at Rs.13 crores though the recitals of the document No.829/96 shows that entire properties including lands of 115 acres together with structures, raw materials, stores, spares, furniture and plants and machinery, etc., were sold by ITC Agro Tech Ltd., to ITC Calcutta through the said documents. Sri P.S.Venkoba, Sub Registrar, Kosigi failed to assess the value of the plant and machinery, fixtures, stores, etc., and also failed to ascertain actual consideration paid for the purpose of levying stamp duty and registration fee, thus caused huge loss of revenue to the Government as M/s ITC Ltd., Calcutta in their half-yearly report published in Hindu Daily Newspaper, dt.26.11.1996 announced about the purchase of ITC Oil complex Plant, Madhavaram for a consideration of Rs.115.80 crores. Thus, Sri P.S.Venkoba, Sub Registrar, Kosigi collected Stamp duty and registration fee on assessed value of properties of M/s ITC Agro Tech Ltd., at Rs.13 crores only instead of on the value of properties at Rs.115.80 crores causing huge loss of revenue to Government. Therefore, Sri P.S.Venkoba, Sub-Registrar, Kosigi (Retd.) was placed on his defence before the Tribunal for Disciplinary Proceedings vide reference 2nd read above. Subsequently the DR, Kurnool has issued a notice to M/s ITC Tech. Ltd., and ITC Ltd., Calcutta for payment of the above deficit amount. On the demand notice M/s ITC Agro Tech Ltd., has filed a WP No.5859/98. A PIL was also filed in the matter in W.P.No.30863/07. Counter Affidavits were filed in both the WPs.

2. The Tribunal for Disciplinary Proceedings, Hyderabad submitted its report in the reference 3rd read above and opined that it is not proper on the part of the Tribunal to fix up the guilt on the part of the Charged Officer and in fact he has proceeded in accordance with the recitals of the document and the properties which are made to be conveyed under the said document. Hence, the Tribunal for Disciplinary Proceedings held that the Charged Officer in this case is fully exonerated from the Charge leveled against him.

3. Government after careful examination of the matter observed that there is a dispute in regard to Government's claim of tax does not mean that the matter has to be decided in favour of the Charged Officer. It may be recognized that machinery embedded to the ground is immovable property and hence liable for stamp duty. The

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stay of collection of the duty and fee does not nullify Government's claim. There is every likely hood that the matter may be allowed ultimately in favour of Government. Therefore, the case was remitted back to Tribunal for Disciplinary Proceedings with a request to furnish report after disposal of the High Court case, vide reference 4th read above.

4. In the reference 5th read above, Sri P.S.Venkoba, Retired Sub Registrar has submitted a representation to the Government stating that he was not a party made liable for the collection of deficit duty and fees in WP.No.5859/98. The ITC Ltd., purchased only immovable property through Document No.829 of 1996 for Rs.13 Crores and movables were purchased by ITC under invoice and sales Tax of Rs.2 Crores paid to Government. This fact has been clearly incorporated in the recitals of the document also. The High Court of AP in their Judgments in WP.Nos 2356 and 2357 of 1976 decided that detachable machinery is only movables and they cannot constitute as a apart of immovable property. In the present case also all detachable machinery was purchased by the ITC Ltd., Calcutta under "invoice" and paid sales tax. Hence, remitting back the report of the Tribunal for Disciplinary Proceedings after a lapse of nearly 8 months is not judicious in any wise angle of law, except to make him suffer by non-receipt of pensionary benefits even after a lapse of nearly 15 years. The Tribunal for Disciplinary Proceedings Court neither find fault in registering the document No.829 of 1996 nor attributed any misconduct against him. Therefore he has requested the Government to release all his pensionary benefits.

5. In the reference 6th read above, it was brought to the notice of Government that W.P.No.30863/1997 was dismissed by the Hon'ble High Court on 21.1.2013 and W.P.No.5859/1998 is still pending which was filed by ITC Ltd., against the notice issued by the District Registrar, Kurnool.

6. Government after careful examination of the representation of Sri P.S.Venkoba, Retired Sub Registrar have observed that keeping the disciplinary case pending against the retired Charged Officer, linking with W.P (where he is not a party) does not appear to be justified, as the Charged Officer was already retired 15 years ago, and he is not getting any pensionary benefits so far. Therefore, it has been decided to conclude the disciplinary case on its merits without linking to the WP and to accept the findings of the Tribunal for Disciplinary Proceedings (i.e., to exonerate the Charged Officer). Accordingly, Government hereby order to exonerate Sri P.S.Venkoba, Sub Registrar (Retd), Kosigi from the charges framed against him and to drop further action, duly rescinding the earlier orders issued in the reference 4th read above.

7. The Secretary to Tribunal for Disciplinary Proceedings/ the Commissioner and Inspector General, Registration and Stamps, AP, Hyderabad/the Deputy Inspector General, Registration & Stamps, Kurnool shall take necessary action in the matter accordingly under intimation to the Government.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

S.P.SINGH
PRINCIPAL SECRETARY TO GOVERNMENT

To,
The Secretary to Tribunal for Disciplinary Proceedings, Hyderabad
The Commissioner and Inspector General,
Registration and Stamps, AP, Hyderabad.
The Deputy Inspector General, Registration & Stamps, Kurnool.
The Individual
(through: the Deputy Inspector General, Registration & Stamps, Kurnool.)
Copy to:
The Director General, Anti-Corruption Bureau, A.P., Hyderabad.
The Secretary to VC, A.P.Vigilance Commission, A.P., Hyderabad.
Sf/Sc

//Forwarded :: By Order //

SECTION OFFICER.